

Table 1 Revenue*

R thousand	2018/19			2017/18		
	Revised estimate	March	Year to date	Audited outcome	March	Year to date
Taxes on income and profits	751 845,673	71,642,009	738,740,599	711,703,019	75,259,920	711,703,019
Personal income tax	497 451,304	44,514,466	491,912,006	460,952,841	43,818,732	460,952,841
Provisional tax, assessment payments and penalties	55 492,849	1,864,753	49,432,083	45,796,556	3,386,435	45,796,556
Employees tax	477,715,116	44,302,593	477,503,063	446,274,168	42,336,853	446,274,168
ETI credit - Refunds granted against PAYE payment	(3,326,587)	(386,822)	(3,564,122)	(4,095,757)	(203,012)	(4,095,757)
ETI credit - Refunds	(935,723)	(14,648)	(947,944)	(220,788)	(27,626)	(220,788)
PIT Refunds	(31 494,350)	(1 251,411)	(30 511,025)	(26 801,337)	(1 673,918)	(26 801,337)
Tax on corporate income						
Corporate income tax	218,435,812	23,293,756	211,655,221	217,412,046	26,619,249	217,412,046
Secondary tax on companies	-	(397)	53,311	175,784	6,770	175,784
Withholding tax on dividends	30,340,674	3,092,838	29,844,725	27,718,531	3,108,526	27,718,531
Withholding tax on interest	668,192	44,145	625,056	665,250	66,827	665,250
Other						
Interest on overdue income tax	4,949,236	697,169	4,649,931	4,776,801	1,639,805	4,776,801
Small business tax amnesty	455	31	350	1,766	11	1,766
Taxes on payroll and workforce	17,312,161	1,549,862	17,438,989	16,012,406	1,590,058	16,012,406
Skills development levy	17,312,161	1,549,862	17,438,989	16,012,406	1,590,058	16,012,406
Taxes on property	16,034,785	1,565,336	15,251,778	16,584,607	1,775,074	16,584,607
Estate, inheritance and gift taxes						
Donations tax	539,007	162,815	604,447	732,086	315,593	732,086
Estate duty	1,895,831	398,032	2,069,332	2,292,015	177,956	2,292,015
Taxes on financial and capital transactions						
Securities transfer tax	6,060,271	399,154	5,334,752	5,837,511	568,204	5,837,511
Transfer duties	7,539,656	905,335	7,243,247	7,722,996	713,322	7,722,996
Taxes on goods and services	460,287,253	46,297,317	460,544,575	422,248,282	45,206,762	422,248,282
Value-added tax	325,917,464	33,996,211	324,765,961	297,597,587	34,177,548	297,597,587
Domestic VAT	379,887,172	31,297,957	378,732,651	336,206,554	27,722,221	336,206,554
Import VAT	174,030,292	23,534,257	175,184,816	152,861,677	19,283,587	152,861,677
Refunds	(228,000,000)	(20,846,004)	(229,151,507)	(191,070,644)	(12,828,260)	(191,070,644)
Turnover tax for small businesses	17,980	1,539	12,938	33,504	601	33,504
Specific excise duties						
Beer	13,450,010	1,487,206	13,781,537	13,172,996	1,423,138	13,172,996
Sorghum beer and sorghum flour	4,475	110	4,130	3,918	306	3,918
Wine and other fermented beverages	4,218,946	409,718	4,452,995	3,771,583	269,638	3,771,583
Spirits	7,466,953	940,803	7,759,815	6,442,619	790,405	6,442,619
Cigarettes and cigarette tobacco	11,974,081	1,785,903	12,090,765	11,067,422	1,024,883	11,067,422
Pipe tobacco and cigars	423,477	17,879	412,910	429,271	13,234	429,271
Petroleum products	858,724	65,367	838,361	829,790	65,755	829,790
Revenue from neighbouring countries	1,879,862	214,070	1,489,177	1,638,277	457,792	1,638,277
Ad valorem excise duties	4,162,666	2,713	4,191,872	3,780,887	1,102	3,780,887
Health promotion levy	2,395,758	220,904	3,195,110	-	-	-
General fuel levy	75,373,567	6,198,912	75,372,243	70,948,576	6,033,661	70,948,576
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	1,102,354	80,526	1,082,863	1,086,040	81,638	1,086,040
Plastic bag levy	310,362	65,100	300,395	241,295	50,730	241,295
Electricity levy	8,434,478	632,929	8,403,962	8,500,970	644,958	8,500,970
Incandescent light bulb levy	40,740	3,744	40,719	55,369	4,454	55,369
CO ₂ tax - motor vehicle emissions	1,236,029	123,589	1,390,472	1,336,818	110,581	1,336,818
Tyre levy	751,804	59,027	730,204	715,997	55,749	715,997
International Oil Pollution Compensation Fund	5,939	-	5,481	3,019	-	3,019
Other						
Universal Service Fund	261,682	1,069	222,666	192,357	749	192,357
Taxes on international trade and transactions	56,271,805	6,274,618	55,722,885	49,939,408	6,039,407	49,939,408
Import duties						
Customs duties	49,312,153	5,532,787	48,418,518	43,315,352	5,384,691	43,315,352
Specific excise duties on imports	6,326,126	760,498	6,549,537	5,836,391	536,235	5,836,391
Imports on health promotion levy	78,242	4,953	53,052	-	-	-
Other						
Miscellaneous customs and excise receipts	918,427	(63,463)	623,781	700,809	95,128	700,809
Diamond export duties	86,856	39,844	77,997	86,856	23,352	86,856
Other taxes	(339)	1	48	(337)	151	(337)
Stamp duties and fees	(339)	1	48	(337)	151	(337)
State miscellaneous revenue	-	2,279	(8,652)	(23,511)	(4,083)	(23,511)
Total tax revenue (gross)	1,302,201,318	127,331,420	1,287,690,222	1,216,463,874	129,867,289	1,216,463,874
Less: SACU payments	(48 288,636)	-	(48 288,636)	(55 950,873)	-	(55 950,873)
Total tax revenue (net of SACU payments)	1,253,912,682	127,331,420	1,239,401,586	1,160,513,001	129,867,289	1,160,513,001
Departmental revenue	31,473,400	7,108,630	32,829,993	35,886,090	4,993,030	35,886,090
Sales of goods and services other than capital assets						
Sales by market establishments	58,493	4,044	48,895	52,146	6,625	52,146
Non-tax receipts	4,804	115	3,774	4,239	550	4,239
Administrative fees	1,352,668	20,399	239,518	1,439,548	1,159,586	1,439,548
Other sales	954,741	72,560	940,461	1,120,839	166,974	1,120,839
Selling of scrap or waste and other used current goods	10,840	640	14,307	12,025	1,409	12,025
Transfers received	599,722	33,073	296,700	287,497	24,212	287,497
Fines, penalties and forfeits	1,161,555	867,719	1,236,323	466,045	64,879	466,045
Interest, dividends and rent on land						
Interest	3,575,114	3,976,618	6,831,898	3,484,812	899,830	3,484,812
Dividends	980,984	130,000	962,880	1,406,436	50,000	1,406,436
Rent on land	8,809,440	284,886	9,046,752	7,834,302	221,478	7,834,302
Of which:						
Mineral and petroleum royalties	8,780,164	283,202	9,025,257	7,617,251	39,206	7,617,251
Sales of capital assets	119,638	8,760	103,195	187,537	24,230	187,537
Financial transactions in assets and liabilities	13,845,401	1,709,755	13,103,289	19,590,664	2,373,256	19,590,664
Of which:						
NRF receipts	11 685,236	1 623,974	11 999,374	16 600,255	936,656	16 600,255
Total national government revenue	1,285,386,082	134,440,050	1,272,231,579	1,196,399,091	134,860,319	1,196,399,091
Reconciliation to total net revenue and revenue collected on Table 4						
Total national government revenue	1,285,386,082	134,440,050	1,272,231,579	1,196,399,091	134,860,319	1,196,399,091
Departmental revenue received but not yet paid to NRF		(1,059,743)	407,373	(1,502,912)	(2,923,616)	(1,502,912)
Departmental revenue collected		(5,201,454)	(11,805,362)	(11,668,584)	(4,017,168)	(11,668,584)
Departmental revenue received by the NRF		4,141,711	12,212,735	10,165,672	1,093,552	10,165,672
Other revenue received by the NRF		876,514	2,284,201	1,434,098	285,933	1,434,098
ICASA		8,761	1,397,633	1,318,423	1,318,423	1,318,423
Financial Intelligence Centre Act		770	15,972	56,980	56,155	56,980
Trifecta Judgement (National Treasury)		-	300	50	-	50
Proceeds of organised Crime Act		-	2,069	3,000	-	3,000
DTI Various entities		15,167	15,167	11,680	(1,028,966)	11,680
Defence		-	-	-	(93,644)	-
Local Government Surrender		-	-	-	-	-
Competition Commission		836,835	836,835	2,001	2,001	2,001
Reparation deposits		-	-	41,964	41,964	41,964
Asset Forfeiture Unit		-	1,244	-	-	-
Grindrod penalty		9,981	9,981	-	-	-
Safican Insurance Company penalty		5,000	5,000	-	-	-
Revenue collected on behalf of the Provincial Authorities		-	61	63	2	63
Revenue collected on behalf of the RAF		41,383,264	3,648,227	42,426,677	36,474,472	36,474,472
Revenue collected on behalf of the UIF		18,618,442	1,896,711	19,116,524	18,271,131	18,271,131
Total net revenue		139,601,759	1,336,466,414	1,251,075,941	137,001,856	1,251,075,941
Cash balance NRF		257,171	(53,345)	22,388	90,413	22,388
Provincial revenue collected by SARS and transferred by NRF		(2)	(63)	(62)	-	-
Direct transfer from NRF to the RAF		(3,514,042)	(41,890,188)	(36,048,140)	(3,014,486)	(36,048,140)
Direct transfer from NRF to the UIF		(1,601,109)	(19,077,292)	(18,332,321)	(1,529,964)	(18,332,321)
CARA added as part of cash revenue in Table 4		(22,802)	31,105	120,004	56,592	120,004
Revenue collected according to Table 4		134,720,975	1,275,476,632	1,196,837,811	132,604,411	1,196,837,811

1) Specific excise duties on petrol, distillate fuel, residual fuel and base oil.

2) Excise duties collected by Botswana, Lesotho, Namibia and Swaziland.

3) Revenue received by SARS in respect of taxation that could not be allocated to specific revenue types.

4) Payments in terms of SACU agreements.

5) NRF receipts (previously classified as extra ordinary receipts), for more details see Table 5.

6) VAT collected by the Post Office is reported as Import VAT and not Domestic VAT. The 2017/18 financial year figures have been updated.

7) Other revenue received by the NRF that is not classified as departmental revenue.

*) Any negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database.